



MEMORANDUM

Date: 01/15/2007

Memo #: 1383

LJ West Diamonds, Inc. 589 Fifth Avenue, Suite 1102, New York, NY 10017
 T: (212) 997-0940 F: (212) 302-4328 W: www.ljwestdiamonds.com

Consigned To:

BIRKS AND MAYORS INC.
 1240 PHILLIPS SQ H3B 3H4
 MONTREAL, Canada
 CANADA
 5143972511

1107

Ship To:

BIRKS AND MAYORS INC.
 1240 PHILLIPS SQ H3B 3H4
 MONTREAL, QUE
 CANADA
 5143972511

THE GOODS DESCRIBED AND VALUED AS BELOW ARE DELIVERED TO YOU FOR EXAMINATION AND INSPECTION ONLY AND REMAIN OUR PROPERTY AND SHALL BE RETURNED TO US ON DEMAND AND IN ANY EVENT. SUCH MERCHANDISE, UNTIL RETURNED TO US AND ACTUALLY RECEIVED BY US, IS AT YOUR RISK FROM ALL HAZARDS, NO RIGHT OR POWER IS GIVEN TO YOU TO SELL, PLEDGE, HYPOTHECATE OR OTHERWISE DISPOSE OF THIS MERCHANDISE REGARDLESS OF PRIOR TRANSACTIONS. A SALE OF THIS MERCHANDISE CAN ONLY BE EFFECTED AND TITLE WILL PASS ONLY IF, AS AND WHEN WE THE SAID OWNERS SHALL AGREE TO SUCH SALE IN WRITING AND SHALL HAVE BILLED YOU FOR THE MERCHANDISE. ALL MONEYS RECEIVED BY YOU ON THE SALE OF THE MERCHANDISE SHALL BE HELD IN TRUST FOR US, UNTIL THE FULL AMOUNT INVOICED HAS BEEN PAID TO US. THE UNDERSIGNED PERSONALLY GUARANTEE THE BELOW OBLIGATIONS ON BEHALF OF THE COMPANY.

CONTACT	SALESPERSON	CUST ORDER#	SHIP VIA	TRACKING#	REPORT BY
LAWRENCE HESS					

	STOCK #	QTY.	WT.	DESCRIPTION	UNIT \$	TOTAL	RET	KEPT
1	6021	0	0.00	CUSH FPK VS1	\$195,000.00	\$0.00	8.88	
2	R888	0		HAND MADE PLATINIUM RING WITH A CENTER 8.88CT CUSION GIA#11069169 , WITH 2 SIDE HM DIAMONDS 1.86CT E/SI1	\$10,000.00	\$0.00	1.00	
					Sub Total	\$0.00		
					Charges	\$0.00		
					TOTAL	\$0.00		

Signature: _____

Thank you for your business!